

EXHIBIT B

Office of National Tax Administration

108-4 Susong-dong, Chongno-ku, Seoul, 110-140 / TEL: 720-4793 FAX: 732-0908

Document No.: *Kooki* 46523-32

Enforcement Date: 1/26/1993

To: Kwang Ho Kim, CEO
Samsung Electronics Co., Ltd.
250 Taipyongno-2-ga, Choong-ku, Seoul

Subject: Withholding of royalty paid to US corporation in consideration of the use of US patent technology

1. This deals with the question by your company dated July 6th, 1992 and No. *Kooki* 22601-347 (July 10th, 1992).
2. Please refer to the reply by the Minister of Finance attached regarding the above.

Attachment: Ministry of Finance *Kookjo* 46017-6 (January 20th, 1992), 1 copy, End.

Commissioner of Office of National Tax Administration [seal]

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Ministry of Finance

1 Choongang-dong, Kwachon, Kyunggi Province, 427-760 / TEL: (02) 504-3676 / FAX: 503-9324

Document No.: *Kookjo* 46017-6
Enforcement Date: 1/20/93 (*Joon*)

To: Commissioner, Office of national Tax Administration
CC: Director, International Taxation Bureau

Subject: Withholding of royalty paid to US corporation in consideration of the use of US patent technology

Like the question here, any consideration paid to use or right to use the industrial knowledge or technology owned by a US corporation by a Korea corporation in Korea is a royalty income with its source being in Korea in accordance with the provisions of the Corporate Tax Act Article 55, Claim 1, Number 9, the Korea-US Taxation Agreement Article 14, Clause 4, and the said Agreement Article 6, Clause 3 if the patent, etc. are not registered in Korea. END.

Minister of Finance [seal]

Approved by Tax System Examiner

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